## Franchise Tax Board

## **SUMMARY ANALYSIS OF AMENDED BILL**

Author: Migden	Analyst: L	uAnna Hass	Bill Number: AB 25	
Related Bills: See Prior Analysis	Telephone:	845-7478	Amended Date:	August 20, 2001
	Attorney:	Patrick Kusial	Spons	sor:
SUBJECT: Exclusion/Employer-Provided Medical Insurance Benefits/Includes Domestic Partners				
DEPARTMENT AMENDMENTS ACCEPTED. Amendments reflect suggestions of previous analysis of bill as introduced/amended				
AMENDMENTS IMPACT REVENUE. A new revenue estimate is provided.				
AMENDMENTS DID NOT RESOLVE THE DEPARTMENT'S CONCERNS stated in the previous analysis of bill as introduced/amended				
FURTHER AMENDMENTS NECESSARY.				
DEPARTMENT POSITION CHANGED TO				
REMAINDER OF PREVIOUS ANALYSIS OF BILL AS INTRODUCED <u>December 4, 2000,</u> X STILL APPLIES.				
OTHER - See comments below.				
SUMMARY				
This bill would extend several existing taxpayer benefits for medical expenses and health insurance benefits to include a taxpayer's domestic partner and a domestic partner's dependents.				
This bill also would make changes to a variety of state laws regarding domestic partners.				
SUMMARY OF AMENDMENT				
The August 20, 2001, amendments made changes to various state laws regarding domestic partners. The amendments do not affect the department and are not discussed in this analysis. The department's analysis of the bill as introduced December 4, 2000, still applies.				
POSITION				
No Position.				
At its June 27, 2001, meeting, the Franchise Tax Board voted to take no position on this bill.				
LEGISLATIVE STAFF CONTACT				
Franchise Tax Board Fra	an Putler nchise Tax E 5-6333	Board		
Board Position:	X NF	$\Box$	Legislative Director	Date
S NA SA O N OUA	NA		Brian Putler	08/28/01

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